

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re: : Case No. 18-17249-JKF
:
WAYNE A. CARSON, : Chapter 13
:
:
Debtor :

OBJECTION OF THE COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE TO CONFIRMATION OF
DEBTOR'S CHAPTER 13 PLAN

The Commonwealth of Pennsylvania, Department of Revenue, by and through its attorney, Attorney General Josh Shapiro, hereby objects to the confirmation of debtor's Chapter 13 Plan, pursuant to 11 U.S.C. §1324, and in support thereof states the following:

1. The Commonwealth of Pennsylvania, Department of Revenue is a secured creditor of the debtor in the amount of \$8,323.64 for unpaid sales and personal income taxes.
2. The Commonwealth of Pennsylvania, Department of Revenue is a priority creditor of the debtor in the amount of \$8,838.27 for unpaid use and personal income taxes.
3. The Commonwealth of Pennsylvania, Department of Revenue is a general unsecured creditor of the debtor in the amount of \$1,557.41 for unpaid use and personal income taxes.
4. Debtor's proposed Chapter 13 plan is objectionable.
5. Debtor's plan fails to provide for the payment in full of the Commonwealth of Pennsylvania, Department of Revenue's secured and priority claims.
6. Also, debtor has failed to file Pennsylvania personal income tax returns for the past ten (10) years: 2008 through 2017. Debtor has also failed to file sales tax returns since

11M2012; sales tax returns for 12M2012 through 11M2018 have not been filed. Absent the filing of these tax returns, the Commonwealth of Pennsylvania, Department of Revenue cannot accurately calculate its claims against the debtor and the Court cannot assess the feasibility of the debtor's plan. Unless and until the missing tax returns are filed, no plan should be confirmed.

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue prays that the Court enter an order denying confirmation of debtor's Chapter 13 plan.

Respectfully submitted,

JOSH SHAPIRO
ATTORNEY GENERAL

DATED: January 23, 2019

BY: /s/ Denise A. Kuhn

Denise A. Kuhn
Senior Deputy Attorney General
PA Attorney No. 46806
Office of Attorney General
The Phoenix Building
1600 Arch Street, Suite 300
Philadelphia, PA 19103
Tel: (215) 560-2131
Fax: (717) 772-4526
E-mail: dkuhn@attorneygeneral.gov